Clear form

2024 Form OR-CAT
Oregon Corporate Activity Tax Return

Oregon Department of Revenue

 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year beginning (MM/DD/YYYY) / /

Fiscal year ending (MM/DD/YYYY) / /

See instructions for checkboxes.

☐ Extension ☐ Amended

☐ New name ☐ New address ☐ Accounting period change

☐ Short-year returns Date beginning (MM/DD/YYYY) / / Date ending (MM/DD/YYYY) / /

Legal name of designated Corporate Activity Tax (CAT) entity (sole proprietor—complete the next line)

First name (if sole proprietorship) Initial Last name

Federal employer identification number (FEIN) –

Social Security number (SSN) – –

☐ Deceased

Doing business as (DBA)

Current address

City State ZIP code –

Country (if other than the U.S.) Contact phone – –

Contact first name Initial Contact last name

Email

A. Incorporated in (state)

Incorporated on (date) (MM/DD/YYYY) / /

B. State of commercial domicile

C. Business activity code

D. Tax entity type

E. Legal entity type

F. ☐ Consolidated federal return

☐ Entities included in consolidated federal return, but not in Oregon return

☐ Combined Oregon return

☐ Entities included in combined Oregon return, but not in federal return

☐ Elect to file as modified unitary group

G. Name of parent corporation, if different than designated CAT entity (if applicable)

FEIN of parent corporation, if different than designated CAT entity (if applicable) –

H. Number of affiliates included in this return (You must include Schedule OR-AF-CAT if this is a combined return)

I. If first return, indicate: ☐ New business ☐ Successor to previous business

Previous business name

FEIN –

J. If final return, indicate: ☐ Withdrawn ☐ Dissolved ☐ Merged or reorganized

Merged or reorganized business name

FEIN –

K. ☐ Financial institution L. ☐ Insurer M. ☐ Farming operation

1.	Oregon commercial activity plus exclusions	1.
2.	Total exclusions from commercial activity (must attach schedule OR-EXC-CAT)	2.
3.	Oregon commercial activity, line 1 minus line 2	3.
	☐ Substitute method (see instructions).	
4.	Cost inputs	4.
5.	Labor costs (not to exceed $500,000 for any single employee)	5.
6.	Multiply either line 4 or line 5, whichever is greater, by 35 percent and round the product to the nearest whole dollar	6.
7.	Apportionment percentage of subtraction (see instructions). Include an attachment showing calculations.	7. %
	☐ Alternative apportionment request included (see instructions).	
8.	Multiply line 6 by line 7. This is your CAT subtraction	8.
9.	Commercial activity after subtraction, line 3 minus line 8	9.
10.	Subcontractor exclusion (see instructions)	10.
11.	Taxable Oregon commercial activity, line 9 minus line 10	11.
12.	$1 million threshold	12. 1,000,000.00
13.	Taxable Oregon commercial activity in excess of $1 million threshold	13.
14.	Multiply line 13 by 0.57 percent. Round to the nearest whole dollar	14.
15.	Base tax	15. 250.00

16.	Total CAT (line 14 plus line 15). If the amount on line 11 is less than line 12, enter 0	16.
17.	2024 Estimated CAT payments and other prepayments from Schedule OR-ES-CAT line 7. Include payments made with extension	17.
18.	**Tax due.** Is line 16 more than line 17? If so, line 16 minus line 17	18.
19.	**Overpayment.** Is line 16 less than line 17? If so, line 17 minus line 16	19.
20.	Penalty due with this return (see instructions)	20.
21.	**Total due.** Line 18 plus line 20	21.
22.	**Refund available.** Line 19 minus line 20	22.
23.	Amount of refund you want applied to your estimated tax account	23.
24.	**Net refund.** Line 22 minus line 23	24.

Schedule OR-ES-CAT – Estimated Tax Payments and Other Prepayments

Quarter 1

Legal name of payer, if an entity

If individual, name of payer | Initial | Last name

Payer's FEIN | Payer's SSN | Date paid (MM/DD/YYYY)

1. Amount paid ..... 1. , , , .00

Quarter 2

Legal name of payer, if an entity

If individual, name of payer | Initial | Last name

Payer's FEIN | Payer's SSN | Date paid (MM/DD/YYYY)

2. Amount paid ..... 2. , , , .00

Quarter 3

Legal name of payer, if an entity

If individual, name of payer | Initial | Last name

Payer's FEIN | Payer's SSN | Date paid (MM/DD/YYYY)

3. Amount paid ..... 3. , , , .00

Schedule OR-ES-CAT – Estimated Tax Payments and Other Prepayments

Quarter 4

Legal name of payer, if an entity

If individual, name of payer | Initial | Last name

Payer's FEIN | Payer's SSN | Date paid (MM/DD/YYYY)

4. Amount paid ..... 4. , , , .00

5. Overpayment of another year's tax applied as a credit against this year's tax ..... 5. , , , .00

Payer's FEIN | Payer's SSN

6. Payments made with extension or other prepayments for this tax year ... 6. , , , .00

Legal name of payer, if an entity

If individual, name of payer | Initial | Last name

Payer's FEIN | Payer's SSN | Date paid (MM/DD/YYYY)

7. Total prepayments (carry to line 17 on page 4) ..... 7. , , , .00

Under penalty of false swearing, I declare that the information in this return and any enclosures is true, correct, and complete.

Signature of taxpayer or officer

X

Date (MM/DD/YYYY)

/ /

First name of officer | Initial | Last name of officer

Title of officer

Signature of preparer other than taxpayer

X

Date (MM/DD/YYYY) | Phone | License number of preparer

/ / – –

First name of preparer | Initial | Last name of preparer

Address of preparer

City | State | ZIP code

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